



## ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

### Physical Address

770 Washington Ave., Ste. 226  
Montgomery, AL 36104-3807

### Mailing Address

PO Box 300375  
Montgomery, AL 36130-0375

J. Lamar Harris, CPA  
Executive Director

Telephone: 334-242-5700

Fax: 334-242-2711

[www.asbpa.alabama.gov](http://www.asbpa.alabama.gov)

### INSTRUCTIONS FOR COMPLETING THE 2012-2013 REGISTRATION FORM AND CPE REPORTING FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

*Applicable changes in Board laws and rules have been incorporated into these instructions;  
You are encouraged to read all instructions since there are several changes.*

**ANNUAL REGISTRATION:** All Alabama CPAs and PAs are required by the Alabama Accountancy Law (Title 34, Chapter 1, Code of Alabama 1975) to register annually with the Alabama State Board of Public Accountancy ("the Board"). The only exception is for licensees who have elected retired status previously. You may register by completing and returning the enclosed form accompanied by a check payable to the Alabama State Board of Public Accountancy for the required fee or you may register on-line. Your personal information as it appears on the Board's records has been preprinted for verification and revision as necessary.

**On-Line Registration.** The link to the on-line registration form can be found on the Board's website at [www.asbpa.alabama.gov/registration.htm](http://www.asbpa.alabama.gov/registration.htm). Instructions for on-line registration are provided at every step. **American Express, MasterCard and Visa are the only credit cards that can be used for on-line payment!** If registration is done through the internet-based procedure, the paper form should **NOT** be mailed to the Board. Do not register on-line if this is your initial registration; please use the enclosed registration form.

**Active Status.** CPAs and PAs practicing public accounting in Alabama must obtain an annual permit to practice (active status). The experience required **to qualify initially** for a permit to practice is one year of public accounting or two years in a qualifying accounting position in industry, business, government or college teaching. Your experience must be verified in writing and sent to the Board office by your employer(s). Upon completion and verification of the required experience, you may apply for your initial permit to practice. A **\$75.00** fee for an annual permit to practice, whether initial or renewal, must be submitted to the Board along with the 2012-2013 Registration Form. Continuing Professional Education (CPE) is required for active status and must be reported on the 2012-2013 Registration Form in the section entitled "Continuing Professional Education (CPE) Reporting For The Fiscal Year Ended September 30, 2012." Further details on reporting CPE are on the reverse side of these instructions.

**Inactive Status.** CPAs and PAs who do not desire an annual permit to practice public accounting (those electing inactive status) or those who are otherwise ineligible for an annual permit must also register with the Board annually. A **\$50.00** fee is required along with the 2012-2013 Annual Registration Form for inactive status. *Effective October 1, 2007, CPAs and PAs who are on inactive status must place the word "inactive" adjacent to their CPA or PA title on any business card, letterhead, or any other document or device, except for their CPA or PA certificate, on which their CPA or PA title appears.* If a CPA or PA on inactive status desires to return to active status, he or she must apply for an annual permit to practice with proof that 40 hours of CPE were obtained for each fiscal year of inactive status, not to exceed 120 hours of CPE. Fifty percent of the hours must be in accounting and auditing courses; 25 percent of the hours must be in tax courses; and all of the hours must be obtained during the three-year period preceding the date of the request for an annual permit to practice. No more than one-half of the hours can be in self-study courses. A CPE catch-up form can be found at [www.asbpa.alabama.gov/registration.htm](http://www.asbpa.alabama.gov/registration.htm).

**Retired Status.** CPAs and PAs who are eligible may elect retired status on the 2012-2013 Registration Form with no fee requirement. Effective February 27, 2004, retired status was defined as a licensee who has reached age 55 and is no longer performing any of the duties of public accounting.

**WHEN AND HOW TO REGISTER:** You must register on an official 2012-2013 Registration Form, a copy of which is enclosed. **IMPORTANT: Original signature and date are required.** Photocopies of the 2012-2013 Registration Form and those downloaded from [www.asbpa.alabama.gov/registration.htm](http://www.asbpa.alabama.gov/registration.htm) are acceptable with an original signature and date. Your registration form and appropriate fee are due in the Board office on October 1, 2012; however, the rules do provide a grace period for filing timely through December 31, 2012. This grace period applies only to submission of the completed forms. CPE must be earned during the fiscal year and completed by September 30, 2012. Please note that only the last four digits of your Social Security number are reflected. All completed registration forms and fees should be mailed to the Alabama State Board of Public Accountancy, P.O. Box 300375, Montgomery, Alabama 36130-0375.

**DELINQUENT STATUS:** Registration submittals postmarked after December 31, 2012 are considered delinquent. A \$100.00 penalty is due for registrations postmarked from January 1, 2013 through March 31, 2013. The penalty increases to \$500.00 for registrations postmarked April 1, 2013 through September 30, 2013. After that date, disciplinary actions ensue for unpaid fees and penalties; therefore, you are encouraged to file as near the October 1, 2012 due date as possible.

**CPE REPORTING FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012:** Alabama CPAs and PAs who hold an annual permit to practice (active status) must complete 40 hours of acceptable CPE during the fiscal year that began on October 1, 2011, and ended on September 30, 2012. At least eight hours must be in accounting and auditing, and no more than eight hours in behavioral courses will be accepted. Other maximum limits include 20 hours a year for self-study, 10 hours for publications authored, and eight hours for technical sessions at professional meetings. CPE hours may not be carried over. CPE completion records should be retained for a minimum of five fiscal years. No CPE hours are required this reporting period for CPAs certified and/or licensed after October 1, 2011. If you cannot meet the CPE requirements by September 30, 2012, due to reasonable cause, please contact the Board office to formalize a CPE completion schedule.

There are three categories on the reverse side of the Registration Form for detailing the CPE you completed for the fiscal year ended September 30, 2012: Professional Development Programs, Seminars, and Educational Classes Attended; Correspondence or Individual Study Programs; and Speaker, Discussion Leader or Instructor. Each category has been annotated with applicable information from the rules to assist you in completion of the categories. Summary totals from these three categories should be entered on the front side of the form in the subsection entitled *CPE earned by Alabama standards*.

The section entitled *CPE claimed by reciprocity* has been included to implement the CPE Reciprocity agreements between the Alabama, Kansas, Kentucky, Mississippi, Nevada, North Carolina, South Carolina, and Tennessee Boards of Public Accountancy. This portion of the form is applicable only to Alabama CPAs who hold valid CPA certificates issued by those states and are domiciled in or whose principal office is located in the issuing state. If applicable to you, fill in your Kansas, Kentucky, Mississippi, Nevada, North Carolina, South Carolina, or Tennessee CPA Certificate number on the blank provided and check the box next to the appropriate state. If you are eligible to claim CPE by reciprocity, you are not required to complete the subsection entitled *CPE earned by Alabama standards* or detail your CPE courses on the reverse side of the form.

**Board rules related to earning and reporting CPE can be found at**  
**<http://www.asbpa.alabama.gov/rules.htm>**

**SOLE PROPRIETORSHIPS:** Sole proprietorships were added to the firm definition by Act 95-516 of the Alabama Legislature effective July 31, 1995. If you are practicing as a sole proprietorship, you must register annually as an individual CPA or PA and as a firm. Annual Firm Registration Forms are mailed only to those firms currently registered with the Board. If you are practicing as a sole proprietorship or have created a new firm of another type and such firm is not currently registered with the Board, it is your responsibility to contact the Board office, register the firm, and obtain a firm permit to practice for 2012-2013.

**ADDRESS CHANGES:** Board rules require that you notify us in writing within 30 days of any change of address and/or change in your business affiliation. Such changes can be either mailed or faxed (334-242-2711) to the Board office. There is also an on-line change of information form at [www.asbpa.alabama.gov/change%20of%20info.htm](http://www.asbpa.alabama.gov/change%20of%20info.htm).

**OTHER REGISTRATION REQUIREMENTS:** In addition to registering with the Board, Section 40-12-71 of the Code of Alabama 1975 requires Certified Public Accountants engaged in the practice of public accounting to obtain an annual license (\$25 fee) at the office of the county probate judge or other county licensing agency. Details of this law may be found at [www.asbpa.alabama.gov/laws.htm](http://www.asbpa.alabama.gov/laws.htm).

**2012-2013 REGISTRATION FORM**  
**ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY**  
**PO BOX 300375**  
**MONTGOMERY, AL 36130-0375**  
**Phone: 334-242-5700 ~ Web Site: [www.asbpa.alabama.gov](http://www.asbpa.alabama.gov)**  
**DUE OCTOBER 1, 2012**

Registration Fees: ☐ Active - \$75    ☐ Inactive - \$50    ☐ Retired (must be age 55) - No Fee

Submit the completed form along with your annual registration fee to the address above. Please review the information below and make any changes on this form (*please submit a copy of legal documentation with all name changes*). To register on-line using a credit card, go to <http://www.asbpa.alabama.gov/registration.htm>.

Type: \_\_\_\_\_  
Certificate #: \_\_\_\_\_ Date Certified: \_\_\_\_\_  
SSN: xxx - xx - \_\_\_\_\_ Date of Birth: \_\_\_\_/\_\_\_\_/\_\_\_\_  
Name: \_\_\_\_\_  
Preferred Address: \_\_\_\_\_  
  
Preferred Phone: \_\_\_\_\_  
The information shown above for the Preferred Address is my ( ) Home ( ) Work address  
Alternate Address: \_\_\_\_\_  
  
Alternate Phone: \_\_\_\_\_  
The information shown above for the Alternate Address is my ( ) Home ( ) Work address  
Email Address: \_\_\_\_\_  
Fax Number: \_\_\_\_\_  
Employer: \_\_\_\_\_  
Job Capacity: \_\_\_\_\_

*To avoid paying a late penalty, registration forms must be postmarked on or before **December 31, 2012**. Registration renewals received with a postmark after this date are subject to a late renewal penalty. The penalty is \$100 for renewals postmarked from January 1, 2013, through March 31, 2013. The penalty is \$500 for renewals postmarked on or after April 1, 2013. After September 30, 2013, disciplinary hearings will be held.*

\*\*\*\*\*

**CONTINUING PROFESSIONAL EDUCATION (CPE) REPORTING FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**

**CPE earned by Alabama standards:**

- |   |             |
|---|-------------|
| 1. Education Programs Attended  | _____ Hours |
| 2. Correspondence or Individual Study Programs (Maximum 20 hours allowed)           | _____ Hours |
| 3. Speaker, Discussion Leader, or Instructor  | _____ Hours |
| 4. Accounting and Auditing hours included above _____ (Minimum of 8 hours required) | _____ Hours |
| <b>TOTAL CPE CLAIMED</b>  | _____ Hours |

If you are registering as "Active," you must list your CPE courses on the reverse side of this form. You are required to report 40 hours of CPE each fiscal year. At least 8 of those hours **MUST** be Accounting and Auditing. **CPE hours must be earned between October 1, 2011, and September 30, 2012.** There is no provision for carryover of CPE hours. No CPE hours are required this reporting period for CPAs certified and/or licensed after October 1, 2011.

**CPE claimed by reciprocity:**

Active Alabama CPAs domiciled in or whose principal office is located in Kansas, Kentucky, Mississippi, Nevada, North Carolina, South Carolina, or Tennessee may satisfy CPE requirements by providing the following information:

CPA Certificate No. \_\_\_\_\_ issued by the state of ☐ KS ☐ KY ☐ MS ☐ NC ☐ NV ☐ SC ☐ TN

\*\*\*\*\*

I certify under penalty of perjury that all representations made on this form are true and accurate and that I have not been convicted of any felony during the time period from October 1, 2011, through the date below.

REQUIRED SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

<b><u>ASBPA USE ONLY</u></b>			
DR _____	DP _____		
RF _____	LRP _____	TR _____	
NOTES:			

## CPE COURSES

**Directions:** Complete the details for the programs or courses in which you participated as an attendee or student; took self-study programs; or were a speaker, discussion leader or instructor. A minimum of 8 hours in Accounting and Auditing is required. A maximum of 8 hours in Behavioral courses will be applied toward the 40-hour requirement. The month, day(s), and year must be shown in the Date columns. Courses must fall within the time period shown on the front of this form. Courses listed on attachments must show clearly the category and a total per category. Forms that have incorrect or incomplete information may be returned for correction, thus delaying your registration.

CPE Credit: One university/college semester credit hour equals 15 CPE hours  
 One university/college quarter credit hour equals 10 CPE hours  
 CPE is based on a 50-minute hour; round down to the nearest half-hour  
 A 6-hour program in one day equals 8 CPE hours

**Board rules relating to earning and reporting CPE can be found at <http://www.asbpa.alabama.gov/rules.htm>**

### PROFESSIONAL DEVELOPMENT PROGRAMS, SEMINARS, AND EDUCATIONAL CLASSES ATTENDED:

School, Firm or Organization Conducting Program	Location of Program	Title of Program or Description of Content	Principal Instructor	Dates Attended Mo/Day(s)/Year	Hours Claimed	A&A Hours

**TOTAL**      \_\_\_\_\_

### CORRESPONDENCE OR INDIVIDUAL STUDY PROGRAMS:

Credit may be claimed on the equivalency of the program to a comparable seminar or a comparable course for credit at an accredited education institution. **A maximum of 20 hours** may be claimed for courses completed within the CPE reporting period.

School or Organization Providing or Sponsoring the Program	Program Title or Description of Content	Date Completed Mo/Day/Year	Hours Claimed	A&A Hours

**TOTAL**      \_\_\_\_\_

### SPEAKER, DISCUSSION LEADER OR INSTRUCTOR:

Use this section only to report CPE when **you** were the speaker, discussion leader, or instructor. Credit may be claimed equal to twice the number of actual hours of the session to allow for preparation and presentation time.

Sponsor of Program	Location of Program	Program Title or Description of Content	Dates of Program Mo/Day(s)/Year	Hours Claimed	A&A Hours

**TOTAL**      \_\_\_\_\_